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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

SHIRLEY GROOMS,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant and
Counterclaim Plaintiff,

v.

GARY GROOMS,

Counterclaim Defendant.

Case No. 05-281

Judge Dlott

AGREED JUDGMENT ORDER

Each of the parties to this action, including the plaintiff, Shirley F. Grooms, and the counterclaim-defendant, Gary L. Grooms, in their own persons and by their undersigned counsel, James C. Froeman, and the defendant and Counterclaim-Plaintiff, the United States of America, by its undersigned counsel, Douglas W. Snoeyenbos, agree that judgment should be entered dismissing the claim of Shirley F. Grooms with prejudice, and in favor of the United States on its counterclaim for unpaid federal trust fund recovery penalty assessments for the last two quarters of 2000 and the first quarter of 2001, against Shirley R. Grooms in the amount of

Grooms\Agreed Judgment

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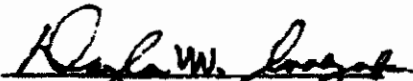
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\$189,678.30, plus interest and other statutory additions accruing from and after November 27, 2006, and against Gary L. Grooms in the amount of \$150,296.92, plus interest and other statutory additions accruing from and after November 27, 2006.


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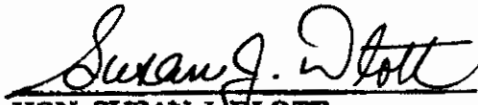
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Pursuant to the agreement of the parties, JUDGMENT IS HEREBY
ENTERED dismissing the claim of Shirley F. Grooms with prejudice, and in favor of
the United States on its counterclaim for unpaid federal trust fund recovery penalty
assessments for the last two quarters of 2000 and the first quarter of 2001, against
Shirley F. Grooms in the amount of \$139,678.80, plus interest and other statutory
additions accruing from and after November 27, 2006, and against Gary L. Grooms
in the amount of \$150,296.92, plus interest and other statutory additions accruing
from and after November 27, 2006, with the parties to bear their own costs,
including attorney's fees.

Done at Cincinnati, Ohio, this
17th day of January, 2007.


HON. SUSAN J. DIOTT
U.S. District Judge
Southern District of Ohio